



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FREDONIA MUNICIPAL WATER UTILITY

Principal Office: 416 FREDONIA AVENUE
P.O. BOX 159
FREDONIA, WI 53021-0159

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FREDONIA MUNICIPAL WATER UTILITY**Utility Address:** 416 FREDONIA AVENUE

P.O. BOX 159

FREDONIA, WI 53021-0159

When was utility organized? 11/1/1938**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JO ANN WAGNER**Title:** CLERK-TREASURER**Office Address:**

416 FREDONIA AVENUE

P.O. BOX 159

FREDONIA, WI 53021-0159

Telephone: (414) 692 - 9125**Fax Number:** (414) 692 - 2883**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR DONALD DOHRWARDT**Title:****Office Address:**

416 FREDONIA AVE

P.O. BOX 159

FREDONIA, WI 53021

Telephone: (414) 692 - 9125**Fax Number:** (414) 692 - 2883**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (308) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 3/22/2002**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR ALLEN NEWMANN**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

416 FREDONIA AVE.
P.O. BOX 159
FREDONIA, WI 53021

Telephone: (414) 692 - 9125**Fax Number:** (414) 692 - 2883**E-mail Address:**

Name of utility commission/committee: Water & Sewer Committee

Names of members of utility commission/committee:

RICK BUETOW, TRUSTEE
DONALD DOHRWARDT, PRESIDENT
WILLIAM HAMM, TRUSTEE
TRACY KUNSTMANN, TRUSTEE
LEWIS ROBINSON, TRUSTEE
JOE SHORT, TRUSTEE
SUE SIESCO, TRUSTEE

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	167,807	163,860	1
Operating Expenses:			
Operation and Maintenance Expense (401)	139,995	79,385	2
Depreciation Expense (403)	36,767	33,873	3
Amortization Expense (404)	0	0	4
Taxes (408)	31,249	30,968	5
Total Operating Expenses	208,011	144,226	
Net Operating Income	(40,204)	19,634	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(40,204)	19,634	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	12,401	21,277	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	12,401	21,277	
Total Income	(27,803)	40,911	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(27,803)	40,911	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	(27,803)	40,911	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	761,940	721,029	19
Balance Transferred from Income (433)	(27,803)	40,911	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	734,137	761,940	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	12,401	4
Total (Acct. 419):	12,401	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	167,807	0	0	0	167,807	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	167,807	0	0	0	167,807	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,791,592	1,574,684	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	450,340	417,883	2
Net Utility Plant	1,341,252	1,156,801	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	47,813	46,096	7
Total Other Property and Investments	47,813	46,096	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	190,570	299,373	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	23,551	25,150	11
Other Accounts Receivable (143)	83,819	80,394	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	21,152	20,331	14
Materials and Supplies (150)	6,846	6,503	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	325,938	431,751	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	32,228	49,330	20
Total Deferred Debits	32,228	49,330	
Total Assets and Other Debits	1,747,231	1,683,978	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	313,344	313,344	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	734,137	761,940	23
Total Proprietary Capital	1,047,481	1,075,284	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,615	9,515	28
Payables to Municipality (233)	83,832	81,061	29
Customer Deposits (235)			30
Taxes Accrued (236)	30,181	28,319	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	1,441	1,301	33
Total Current and Accrued Liabilities	121,069	120,196	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	578,681	488,498	38
Total Liabilities and Other Credits	1,747,231	1,683,978	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,791,592	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,791,592	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	450,340	0	0	0	9
Total Accumulated Provision	450,340	0	0	0	
Net Utility Plant	1,341,252	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	417,883				417,883	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,767				36,767	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	752				752	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	37,519	0	0	0	37,519	13
Debits during year						14
Book cost of plant retired	5,062				5,062	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,062	0	0	0	5,062	19
Balance End of Year	450,340	0	0	0	450,340	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.23%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,846	6,503	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,846	6,503	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	313,344	1
Changes during year (explain):		2
Balance end of year	313,344	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	28,319	1
Accruals:		
Charged water department expense	27,708	2
Charged electric department expense		3
Charged sewer department expense	577	4
Other (explain):		
NONE		5
Total Accruals and other credits	28,285	
Taxes paid during year:		
County, state and local taxes	22,305	6
Social Security taxes	3,918	7
PSC Remainder Assessment	200	8
Other (explain):		
NONE		9
Total payments and other debits	26,423	
Balance end of year	30,181	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	488,498	0	0	0	0	488,498	1
Add credits during year:							
For Services	20,800					20,800	2
For Mains	56,498					56,498	3
Other (specify):							
HYDRANTS	12,885					12,885	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	578,681	0	0	0	0	578,681	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESTRICTED ESCROW DEPOSIT	47,813	3
Total (Acct. 125):	47,813	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,551	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	23,551	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	80,249	9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	3,570	11
Total (Acct. 143):	83,819	
Receivables from Municipality (145):		
DUE FROM SEWER UTILITY	4,101	12
DUE FROM MUNICIPALITY	17,051	13
Total (Acct. 145):	21,152	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRELIMINARY ENGINEERING	32,228	16
Total (Acct. 183):	32,228	
Payables to Municipality (233):		
4TH QUARTER BENEFITS ALLOCATION	3,583	17
PAYABLE TO SEWER	80,249	18
Total (Acct. 233):	83,832	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,683,138	0	0	0	1,683,138	1
Materials and Supplies	6,674	0	0	0	6,674	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	434,111	0	0	0	434,111	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	533,589	0	0	0	533,589	6
Other (specify):					0	7
Average Net Rate Base	722,112	0	0	0	722,112	
Net Operating Income	(40,204)	0	0	0	(40,204)	8
Net Operating Income as a percent of						
Average Net Rate Base	-5.57%	N/A	N/A	N/A	-5.57%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	313,344	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	748,038	3
Other (Specify):		4
Total Average Proprietary Capital	1,061,382	
Net Income		
Net Income	(27,803)	5
Percent Return on Proprietary Capital	-2.62%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Account 183 "Other Deferred Debits" represents deferred engineering for Martin Road and Fillmore Street extension project to be conducted in the future. These costs will be capitalized upon completion of the project.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Fredonia Municipal Water Utility
Fredonia, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Fredonia Municipal Water Utility, an enterprise fund of the Village of Fredonia as of December 31, 2001 and for the 12 months ther ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

SIGNED VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
March 22, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 23, 2002

Ms Jo Ann Wagner, Clerk-Treasurer
Fredonia Municipal Water Utility
416 Fredonia Avenue
P.O. Box 159
Fredonia, WI 53021-0159

2001 Analytical Review DWCCA-2130-PJL

Dear Ms. Wagner:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$17,051 reported in Account 145 on page F-18 and follow this procedure in the future.
2. During our review we noted 486 services in use reported in the Water Services schedule and 678 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2130.doc

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	157,635	1
Total Sales of Water	157,635	
Other Operating Revenues		
Forfeited Discounts (470)	727	2
Other Water Revenues (474)	9,445	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	10,172	
Total Operating Revenues	167,807	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	96,333	5
General Operating Expenses (680-690)	43,662	6
Total Operation and Maintenance Expenses	139,995	
Other Operating Expenses		
Depreciation Expense (403)	36,767	7
Amortization Expense (404)		8
Taxes (408)	31,249	9
Total Other Operating Expenses	68,016	
Total Operating Expenses	208,011	
NET OPERATING INCOME	(40,204)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	606	35,520	61,836	4
Commercial	51	10,098	14,226	5
Industrial	21	4,227	5,837	6
Total Metered Sales to General Customers (461)	678	49,845	81,899	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		72,446	8
Other Sales to Public Authorities (464)	9	2,600	3,290	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	688	52,445	157,635	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	72,446	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	72,446	
Forfeited Discounts (470):		
Customer late payment charges	727	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	727	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,772	7
Other (specify):		
SPRINT LEASE	5,474	8
MISCELLANEOUS REVENUES	1,199	9
Total Other Water Revenues (474)	9,445	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	39,419	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,862	3
Chemicals (630)		4
Supplies and Expenses (640)	1,208	5
Repairs of Water Plant (650)	45,192	6
Transportation Expenses (660)	652	7
Total Plant Operation and Maintenance Expenses	96,333	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,935	8
Office Supplies and Expenses (681)	1,120	9
Outside Services Employed (682)	7,416	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	22,470	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	721	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	43,662	
Total Operation and Maintenance Expenses	139,995	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		27,708	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		577	2
Net property tax equivalent		27,131	
Social Security		3,918	3
PSC Remainder Assessment		200	4
Other (specify): NONE			5
Total tax expense		31,249	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.274400				3
County tax rate	mills		3.305370				4
Local tax rate	mills		7.425630				5
School tax rate	mills		15.757170				6
Voc. school tax rate	mills		2.780210				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.542780				10
Less: state credit	mills		2.186940				11
Net tax rate	mills		27.355840				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.425630				14
Combined School Tax Rate	mills		18.537380				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.963010				17
Total Tax Rate	mills		29.542780				18
Ratio of Local and School Tax to Total	dec.		0.878828				19
Total tax net of state credit	mills		27.355840				20
Net Local and School Tax Rate	mills		24.041067				21
Utility Plant, Jan. 1	\$	1,574,684	1,574,684				22
Materials & Supplies	\$	6,503	6,503				23
Subtotal	\$	1,581,187	1,581,187				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,581,187	1,581,187				26
Assessment Ratio	dec.		0.728900				27
Assessed Value	\$	1,152,527	1,152,527				28
Net Local & School Rate	mills		24.041067				29
Tax Equiv. Computed for Current Year	\$	27,708	27,708				30
Tax Equivalent per 1994 PSC Report	\$	25,846					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	27,708					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	22,805		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	22,805	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	28,016		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	48,962		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	76,978	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	715		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			22,805	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	22,805	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			28,016	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			48,962	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	76,978	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			715	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	365,087		26
Transmission and Distribution Mains (343)	735,758	161,738	27
Fire Mains (344)	0		28
Services (345)	100,800	21,497	29
Meters (346)	65,849	3,767	30
Hydrants (348)	114,441	22,155	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,382,650	209,157	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	5,896		35
Computer Equipment (372.1)	5,969		36
Transportation Equipment (373)	44,740	12,813	37
Other General Equipment (379)	35,646		38
Other Tangible Property (390)	0		39
Total General Plant	92,251	12,813	
Total utility plant in service directly assignable	1,574,684	221,970	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,574,684	221,970	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			365,087	26
Transmission and Distribution Mains (343)			897,496	27
Fire Mains (344)			0	28
Services (345)			122,297	29
Meters (346)	570		69,046	30
Hydrants (348)	675		135,921	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	1,245	0	1,590,562	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			5,896	35
Computer Equipment (372.1)			5,969	36
Transportation Equipment (373)	3,817		53,736	37
Other General Equipment (379)			35,646	38
Other Tangible Property (390)			0	39
Total General Plant	3,817	0	101,247	
Total utility plant in service directly assignable	5,062	0	1,791,592	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	5,062	0	1,791,592	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,280	5,280	1
February			4,004	4,004	2
March			5,177	5,177	3
April			5,317	5,317	4
May			4,965	4,965	5
June			5,210	5,210	6
July			6,336	6,336	7
August			6,724	6,724	8
September			14,108	14,108	9
October			6,585	6,585	10
November			4,628	4,628	11
December			4,615	4,615	12
Total annual pumpage	0	0	72,949	72,949	
Less: Water sold				52,445	13
Volume pumped but not sold				20,504	14
Volume sold as a percent of volume pumped				72%	15
Volume used for water production, water quality and system maintenance				12,953	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				12,953	19
Volume pumped but unaccounted for				7,551	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				502	23
Date of maximum: 9/30/2001					24
Cause of maximum:					25
Discharge of two hydrants during painting of water tower.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				34	26
Date of minimum: 10/6/2001					27
Total KWH used for pumping for the year				169,397	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
246 FREDONIA AVENUE	P H 1	457	12	576,000	Yes	1
416 FREDONIA AVENUE	P H 2	450	10	547,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	P. H. #1	P. H. #1-2	P. H. #2	1
Location	246 FREDONIA AVENUE	246 FREDONIA AVENUE	416 FREDONIA AVENUE	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	GOULDS	WEINMAN	FAIRBANKS	5
Year Installed	1996	1991	1995	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	450	450	8
Pump Motor or Standby Engine Mfr	A. O. SMITH	MARATHON	NEWMAN	10
Year Installed	1983	1983	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	P.H. #2 - 2			14
Location	416 FREDONIA AVENUE			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1985			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	450			21
Pump Motor or Standby Engine Mfr	NEWMAN			23
Year Installed	1985			24
Type	ELECTRIC			25
Horsepower	40			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 0	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
Year constructed	1980	1938	1964	5
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	OTHER	6
Elevation difference in feet (See Headnote 3.)	170	6	0	7
Total capacity in gallons (actual)	300,000	40,000	40,000	8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)				10
Points of application (wellhouse, central facilities, booster station, other)				11
Filters, type (gravity, pressure, other, none)				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				13
Is a corrosion control chemical used (yes, no)?				14
Is water fluoridated (yes, no)?				15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	22,315	0	0	0	22,315	1
P	D	6.000	2,276	70	0	0	2,346	2
M	D	8.000	9,899	0	0	0	9,899	3
P	D	8.000	9,231	5,723	0	0	14,954	4
M	D	10.000	2,867	0	0	0	2,867	5
M	D	12.000	101	0	0	0	101	6
P	D	12.000	2,389	0	0	0	2,389	7
P	T	12.000	3,620	0	0	0	3,620	8
Total Within Municipality			52,698	5,793	0	0	58,491	
Total Utility			52,698	5,793	0	0	58,491	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	318	0	0	0	318		1
M	1.000	157	48	0	0	205	62	2
M	1.250	20	0	0	0	20	10	3
M	1.500	8	0	0	0	8		4
P	2.000	5	0	0	0	5		5
M	2.000	2	0	0	0	2		6
Total Utility		510	48	0	0	558	72	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	758	72	43	(15)	772	65	1
1.000	25	0	0	0	25	0	2
1.250	0	0	0	0	0	0	3
1.500	22	0	0	0	22	0	4
2.000	5	0	0	0	5	0	5
2.500	2	0	0	0	2	0	6
3.000	1	0	0	0	1	0	7
4.000	1	0	0	0	1	0	8
Total:	814	72	43	(15)	828	65	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	605	25	8	5	0	129	772	1
1.000	0	13	7	3	0	2	25	2
1.250	0	0	0	0	0	0	0	3
1.500	0	12	4	0	0	6	22	4
2.000	0	1	2	0	0	2	5	5
2.500	0	0	0	0	0	2	2	6
3.000	0	0	0	0	0	1	1	7
4.000	0	0	0	1	0	0	1	8
Total:	605	51	21	9	0	142	828	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	102	13	2		113	2
Total Fire Hydrants	102	13	2	0	113	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 54

Number of distribution system valves end of year: 257

Number of distribution valves operated during year: 46

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 600 The increase in this account is due to more water and sewer projects where time was charged directly by village employees for 2001.

A/C 620 The increase in this account is due to increased rates and usage for 2001.

A/C 650 The increase in this account is due to water tower painting during 2001 for \$40,000.

A/C 686 The increase in this account is consistent with the increase in the labor accounts. Also noted higher insurance allocations to the water utility, which is based on labor charged.

Water Utility Plant in Service (Page W-08)

A/C 373 Additions were financed by the utility for two replacement trucks, which were split evenly between the village, water and sewer.

Water Mains (Page W-15)

Additions were financed both by the utility for \$105,240 and by developers for \$56,498.

Water Services (Page W-16)

Additions were financed both by the utility for \$697 and by developers for \$20,800.

Meters (Page W-17)

Additions were financed by the utility.

The adjustment to meters resulted from a continued physical inventory of meters over the last two years.

Hydrants and Distribution System Valves (Page W-18)

Additions were financed both by the utility for \$9,270 and by developers for \$12,885.

Less than half of the distribution valves were operated during the year due to time constraints and involvement with other projects. Management will attempt to operate more valves in 2002.
